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VIA ELECTRONIC FILING

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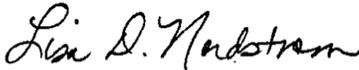
Re: Docket No. UM 1928(3)
In the Matter of Idaho Power Company's Application for Deferred Accounting of Earnings Related to the U.S. Tax Cuts and Jobs Act

Attention Filing Center:

On December 29, 2020, Idaho Power Company ("Idaho Power" or "Company") filed its Application for Deferred Accounting of Earnings Related to the U.S. Tax Cuts and Jobs Act ("Tax Act") in this docket requesting reauthorization to defer impacts associated with the income tax provisions of the Tax Act. Subsequent to the filing, Idaho Power and Public Utility Commission of Oregon ("Commission") Staff had discussions about whether or not the Company needed to continue to request reauthorization annually. Because benefits resulting from the Tax Act were incorporated in base rates for customers in Docket No. UE 373, effective June 1, 2020, with Order No. 20-148, both Commission Staff and Idaho Power agreed the annual requests for reauthorization of deferred accounting were no longer necessary. Therefore, the Company is requesting the Commission withdraw Idaho Power's Application submitted in Docket No. UM 1928(3).

Please contact me at (208) 388-5825 or Regulatory Consultant Courtney Waites at (208) 388-5612 with any questions regarding this filing.

Very truly yours,



Lisa D. Nordstrom

LDN:slb